

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**R865-19S-116. Items that Constitute Sports or Recreational Equipment Pursuant to Utah Code Ann. Section 59-12-102.**

“Sports or recreational equipment” includes:

- A. ballet and tap shoes;
- B. cleated or spiked athletic shoes;
- C. gloves, including:
  - (i) baseball gloves;
  - (ii) bowling gloves;
  - (iii) boxing gloves;
  - (iv) hockey gloves; and
  - (v) golf gloves;
- D. goggles;
- E. hand and elbow guards;
- F. life preservers and vests;
- G. mouth guards;
- H. roller skates and ice skates;
- I. shin guards;
- J. shoulder pads;
- K. ski boots;
- L. waders; and
- M. wetsuits and fins.

**KEY: charities, tax exemptions, religious activities, sales tax**

**59-12-102**

**Effective: 9/29/04**